

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 756 - HB 1248**

March 2, 2009

**SUMMARY OF BILL:** Deletes the declaration that the tobacco tax is to be levied on the consumer.

**ESTIMATED FISCAL IMPACT:**

**MINIMAL**

Assumptions:

- According to the Department of Revenue, in practice the taxes imposed are paid by wholesalers and distributors, not consumers.
- This bill removes only the declaration that the tobacco tax should be levied on the consumer; it does not repeal or make any other changes to tobacco tax law. As a result, there is no fiscal impact to this bill.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/rnc

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